

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Rydberg
DOCKET NO.: 05-27168.001-R-1 & 05-27168.002-R-1
PARCEL NO.: 30-18-218-025-0000 & 30-18-218-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Robert Rydberg, the appellant, by attorney Joanne P. Elliott of Elliott & Associates of Des Plaines, and the Cook County Board of Review (board).

The subject property contains two improvements located in Thornton Township, Cook County: a one-story, 83 year old frame and masonry dwelling, containing one bathroom, a full basement, and a one car garage; and a one-story, 83-year-old frame dwelling, containing two bathrooms, no basement and no garage with 747 and 451 square feet of living area, respectively. The subject's total living area is 1,198 square feet. The appellant did not include information for the subject's 451 square foot frame building. However, the appellant did include the missing improvement's assessment. The appellant filed a 2005 appeal for property 30-18-218-026 before the Board of Review but did not file information on this parcel before the PTAB. However, the appellant included assessments for two improvements and a garage for parcel 025 and assessments for parcel 026 including another garage resulting in a total assessment of \$8,830 for parcel 025.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. These properties consist of one or one and part two-story dwellings of frame construction and range in age from 50 to 97 years. They have one bathroom, one with a basement, one with air conditioning and two with one or two-car garages. The comparables range in size from 909 to 977 square feet of living area and have improvement assessments ranging from \$4,846 to \$5,983 or from

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
05-27168.001-R-1	30-18-218-025	\$809	\$7,044	\$7,853
05-27168.002-R-1	30-16-218-026	\$809	\$ 168	\$ 977

Subject only to the State multiplier as applicable.

PTAB/TMcG. 7/08

\$5.33 to \$6.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's two improvement assessments (025) of \$7,044, or \$5.88 per square foot of living area, were disclosed. In support of the subject's assessment, the board of review offered six suggested comparable properties located within a half mile of the subject. The comparables consist of one-story dwellings of frame construction and range in age from 49 to 67 years. Two comparables contain partial or full basements of which one is finished; they have one bathroom, two with air conditioning and four have one or two-car garages. The comparables contain between 468 and 851 square feet of living area and have improvement assessments ranging from \$6,097 to \$7,454 or from \$8.45 to \$13.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

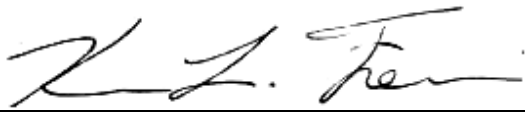
The PTAB finds both the board's and the appellant's comparables somewhat similar to the subject with some differences in living area and age to be considered. These properties have improvement assessments ranging from \$5.33 to \$13.03 per square foot of living area. The subject's per square foot improvement assessment of \$5.88 is within the range established by these properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the Board finds the evidence is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.